



STATE BOARD OF EQUALIZATION

November 15, 1966

E--- B--- & Co.
P. O. Box XXXX
---, CA XXXXX

Attention: Mr. G--- H. E---
Vice President

SR – XX XXXXXX

Gentlemen:

This is in reply to your request for a sales tax ruling concerning Surgicel Absorbable Hemostat.

It is our understanding that Surgicel consists of a knitted fabric made from oxidized regenerated cellulose. It is used as a hemostat to stop bleeding. It is applied to a bleeding area (by pressure or suturing) and when it is saturated with blood, it forms a coagulated mass which stops further bleeding. It need not be removed from the bleeding site because it is absorbed by the body within 15 days.

On the basis of the foregoing, it appears to us that Surgicel is used in a similar manner to absorbable sutures, in that it is absorbed after application to an affected area on the body. Inasmuch as Surgicel is not removed from the body after application, it is our opinion that it qualifies as a medicine under § 6369 of the Revenue and Taxation Code and ruling 22.

Very truly yours,

George A. Trigueros
Associate Tax Counsel

GAT:em

cc: --- – District Administrator